

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS  
HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

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Counsel to the Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
<b><u>In re</u></b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>BEARINGPOINT, INC., <u>et al.</u>,</b>	:	<b>09 - 10691 (REG)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----X		

**NOTICE OF HEARING ON THE LIQUIDATING TRUSTEE'S FIFTH OMNIBUS  
OBJECTION TO CLAIMS**

**PLEASE TAKE NOTICE THAT:**

A hearing (the "***Hearing***") to consider the fifth omnibus objection, dated February 3, 2010 (the "***Fifth Omnibus Objection***"), of John DeGroote Services LLC, as Liquidating Trustee of the BearingPoint Inc. Liquidating Trust, to certain claims filed in the Debtors' chapter 11 cases shall be held before Honorable Robert E. Gerber, United States Bankruptcy Judge, Room

621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **March 5, 2010 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Fifth Omnibus Objection is **February 23, 2010 at 4:00 p.m. (Eastern Time)** (the “*Objection Deadline*”).

**PARTIES RECEIVING NOTICE OF THE FIFTH OMNIBUS OBJECTION SHOULD REVIEW THE FIFTH OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE FIFTH OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.**

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Fifth Omnibus Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors’ estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User’s Manual for the Electronic Case Filing System may be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov), the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court’s case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format (with a hard copy delivered directly to the

chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

<b><i>Counsel to the Liquidating Trustee</i></b> McKool Smith P.C. One Bryant Park, 47 <sup>th</sup> Floor New York, New York 10036 Attn: Peter S. Goodman, Esq.	<b><i>Counsel to the Debtors</i></b> Weil, Gotshal, and Manages LLP 767 Fifth Avenue New York, New York 10153 Attn: Abigail Zigman, Esq.
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Dated: February 3, 2009  
New York, New York

/s/ Peter S. Goodman

MCKOOL SMITH P.C.  
One Bryant Park, 47<sup>th</sup> Floor  
New York, New York 10036  
Telephone: (212) 402-9200  
Facsimile: (212) 402-9444

- and -

Basil A. Umari (*pro hac vice*)  
Nicholas Zugaro (*pro hac vice*)  
MCKOOL SMITH P.C.  
600 Travis Street, Suite 7000  
Houston, Texas 77002  
Telephone: (713) 485-7300  
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS  
HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

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Counsel to the Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
<b><u>In re</u></b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>BEARINGPOINT, INC., <u>et al.</u>,</b>	:	<b>09 - 10691 (REG)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----X		

**THE LIQUIDATING TRUSTEE'S  
FIFTH OMNIBUS OBJECTION TO CLAIMS**

TO THE HONORABLE ROBERT E. GERBER  
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services LLC, Liquidating Trustee (the “*Liquidating Trustee*”) to the BearingPoint Inc. Liquidating Trust file this fifth omnibus objection (this “*Fifth Omnibus Objection*”) to those claims listed on Exhibit A hereto. This Fifth Omnibus Objection is filed pursuant to section 502 of title 11 of the United States Code (the “*Bankruptcy Code*”), Rule

3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353] (the “**Procedures Order**”). The Liquidating Trustee’s proposed order is attached hereto as Annex A. In support of the Fifth Omnibus Objection, the Liquidating Trustee respectfully represents as follows:

#### **Relief Requested**

1. The Liquidating Trustee objects and requests that the Court disallow and expunge Proofs of Claim that assert escheatment claims for which the Debtors have no liability, as defined below, the Escheatment Claims.

#### **Jurisdiction**

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

#### **Background**

3. On February 18, 2009 (the “**Commencement Date**”), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On March 11, 2009, this Court entered the *Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Dkt. No. 191] (the “**Bar Date Order**”). The Bar Date Order established (i) April 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation,

individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (including claims under section 503(b)(9) of the Bankruptcy Code) (“**Proofs of Claim**”) based on prepetition claims against the Debtors (the “**General Bar Date**”); and (ii) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (together with the General Bar Date, the “**Bar Dates**”).

5. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, GCG mailed notice of the Bar Dates (the “**Bar Date Notice**”) and proof of claim forms to, among others, all of the Debtors’ creditors and other known holders of claims as of the Commencement Date, about 68,000 creditors and potential claimants in total.

6. On December 22, 2009, the Court by written order confirmed the Debtors Modified Second Amended Joint Plan Under Chapter 11 of the Bankruptcy Code, Dated December 17, 2009 (the “**Plan**”). John DeGroote Services LLC serves as the Liquidating Trustee under the Plan.

### **Proofs of Claim**

7. On October 14, 2009, the Court entered the Procedures Order.

8. As of the filing of this Fifth Omnibus Objection, the Bar Dates have passed, and in excess of 1,100 Proofs of Claim have been filed in connection with these chapter 11 cases. The Liquidating Trustee has continued the process of conducting a comprehensive review and reconciliation of all prepetition claims, including both the claims scheduled in the Debtors’ Schedules (the “**Scheduled Claims**”) and the claims asserted in the Proofs of Claim (the “**Filed Claims**”). In addition, the Liquidating Trustee has continued identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, and certain Scheduled Claims that may need to be adjusted.

9. As part of their ongoing review, the Liquidating Trustee has reviewed each of the proofs of claim listed on Exhibit A hereto and has concluded that each such claim is appropriately objected to on the basis set forth below.

10. The Liquidating Trustee limits this Objection to the grounds stated herein and reserve all rights and defenses, including, among other things, the right to further object to any of the Proofs of Claim referenced herein on any basis.

### **OBJECTION TO CLAIMS - ESCHEATMENT CLAIMS**

11. Certain States have filed Proofs of Claim (“*Escheatment Claims*”) asserting claims related to allegedly unclaimed property to which the State is entitled under state unclaimed property laws. Exhibit A, attached hereto, identifies such Escheatment Claims. Under Section 347(b) of the Bankruptcy Code, property “remaining unclaimed at the expiration of the time allowed . . . for the presentation of a security or the performance of any other act as a condition to participating in distribution under any plan” becomes property of the debtor or entity acquiring the assets of the debtor (here the Liquidating Trust). 11 U.S.C. § 347(b). Here, either the claimants have either filed claims for the property or the property has reverted to the estate. In either case, the states have no standing to assert the claims. *See In re Drexel Burnham Lambert Group Inc.*, 151 B.R. 684, 691 (Bankr. S.D.N.Y. 2001) (holding that 347(b) preempted any law permitted a state to assert a claim as custodian for others when the property had not been abandoned to the state prior to the petition date). Any property abandoned to the states prior to the petition date has been turned over to the states. *See Declaration of Barry Folse*, attached hereto as Exhibit B. Accordingly, the Liquidating Trustee requests that the Court disallow and expunge the Escheatment Claims in their entirety.

**Notice**

12. The Liquidating Trustee shall serve notice of this Fifth Omnibus Objection to parties in interest in accordance with the Procedures Order. The Liquidating Trustee submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.



WHEREFORE the Liquidating Trustee respectfully requests the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: February 3, 2009  
New York, New York

/s/ Peter S. Goodman  
MCKOOL SMITH P.C.  
One Bryant Park, 47<sup>th</sup> Floor  
New York, New York 10036  
Telephone: (212) 402-9200  
Facsimile: (212) 402-9444

- and -

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Nicholas Zugaro (*pro hac vice*)  
MCKOOL SMITH P.C.  
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Houston, Texas 77002  
Telephone: (713) 485-7300  
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

**Exhibit A**

**(Escheatment Claims)**

## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	979	09-10692 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	980	09-10693 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	981	09-10694 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	982	09-10695 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									

## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	983	09-10696 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	984	09-10697 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	985	09-10698 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	986	09-10704 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									

Fifth Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	987	09-10705 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	8/13/2009		DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218								
Claim To Be Disallowed	988	09-10706 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	8/13/2009		DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218								
Claim To Be Disallowed	978	09-10691 (REG)	<b>Creditor:</b> COMMONWEALTH OF VIRGINIA DEPT OF TREASUR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	8/13/2009		DIVISION OF UNCLAIMED PROPERTY P O BOX 2478 RICHMOND, VA 23218								
Claim To Be Disallowed	89	09-10691 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>90</b>	09-10692 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>91</b>	09-10693 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>92</b>	09-10694 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>93</b>	09-10695 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>94</b>	09-10696 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>95</b>	09-10697 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>96</b>	09-10698 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>97</b>	09-10699 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>98</b>	09-10700 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE OF TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>99</b>	09-10701 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>100</b>	09-10702 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>101</b>	09-10703 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								



**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>102</b>	09-10704 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>103</b>	09-10705 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>104</b>	09-10706 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>105</b>	09-10707 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>106</b>	09-10708 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>107</b>	09-10709 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>108</b>	09-10710 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>109</b>	09-10711 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								

## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	110	09-10712 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
Claim To Be Disallowed	111	09-10713 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
Claim To Be Disallowed	88	09-10690 (REG)	<b>Creditor:</b> CONNECTICUT, STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
Claim To Be Disallowed	134	09-10691 (REG)	<b>Creditor:</b> MICHIGAN, STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009		DEPARTMENT OF TREASURY UNCLAIMED PROPERTY DIVISION P O BOX 30756 LANSING, MI 48909								

## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>862</b>	09-10690 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF TREASURY REPORT SECTION - UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										
<b>Claim To Be Disallowed</b>	<b>863</b>	09-10691 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF THE TREASURY REPORT SECTION UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										
<b>Claim To Be Disallowed</b>	<b>864</b>	09-10692 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF THE TREASURY REPORT SECTION UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										
<b>Claim To Be Disallowed</b>	<b>865</b>	09-10695 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF THE TREASURY REPORT SECTION UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										

Fifth Omnibus Objection

## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>866</b>	09-10691 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF THE TREASURY REPORT SECTION UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										
<b>Claim To Be Disallowed</b>	<b>258</b>	09-10691 (REG)	<b>Creditor:</b> UTAH, STATE OF  UTAH STATE TREASURER UNCLAIMED PROPERTY DIVISION 341 SOUTH MAIN STREET - 5TH FLOOR SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	4/6/2009										
<b>Claims To Be Disallowed Totals</b>			<b>42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			

**Exhibit B**

**(Declaration of Barry Folse)**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
<b><u>In re</u></b>	:
	:
<b>BEARINGPOINT, INC., <u>et al.</u>,</b>	:
	:
<b>Debtors.<sup>1</sup></b>	:
	:
-----X	

**Chapter 11 Case No.**  
**09 - 10691 (REG)**  
**(Jointly Administered)**

**DECLARATION OF BARRY FOLSE IN SUPPORT OF  
LIQUIDATING TRUSTEE'S FIFTH OMNIBUS OBJECTION TO CLAIMS**

Barry Folse makes this declaration under 28 U.S.C. § 1746 and states:

1. I am a Managing Director of AP Services LLC ("APS"). John DeGroote Services LLC (the "Liquidating Trustee") has retained APS as temporary employees. I am authorized to execute this Declaration on behalf of the Liquidating Trustee. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. I submit this declaration in support of the Liquidating Trustee's Fifth Omnibus Objection to Claims (the "Objection").

3. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit A. Based on a review and analysis of the claims listed on Exhibit A, I understand that these claims are claims filed by various state authorities under their unclaimed property statutes. In addition, based upon investigation by me or employees of the Liquidating Trustee or the Debtors under my direction and control, any property abandoned to

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<sup>1</sup> The Debtors include: BE New York Holdings, Inc., BearingPoint, Inc., BearingPoint, LLC, BearingPoint Americas, Inc., BearingPoint BG, LLC, BearingPoint Enterprise Holdings, LLC, BearingPoint Global, Inc., BearingPoint Global Operations, Inc., BearingPoint International I, Inc., BearingPoint Israel, LLC, BearingPoint Puerto Rico, LLC, BearingPoint Russia, LLC, BearingPoint South Pacific, LLC, BearingPoint Southeast Asia LLC, BearingPoint Technology Procurement Services, LLC, BearingPoint USA, Inc., i2 Mid Atlantic LLC, i2 Northwest LLC, Metrius, Inc., OAD Acquisition Corp., OAD Group, Inc., Peloton Holdings, L.L.C., Softline Acquisition Corp., and Softline Consulting and Integrators, Inc.

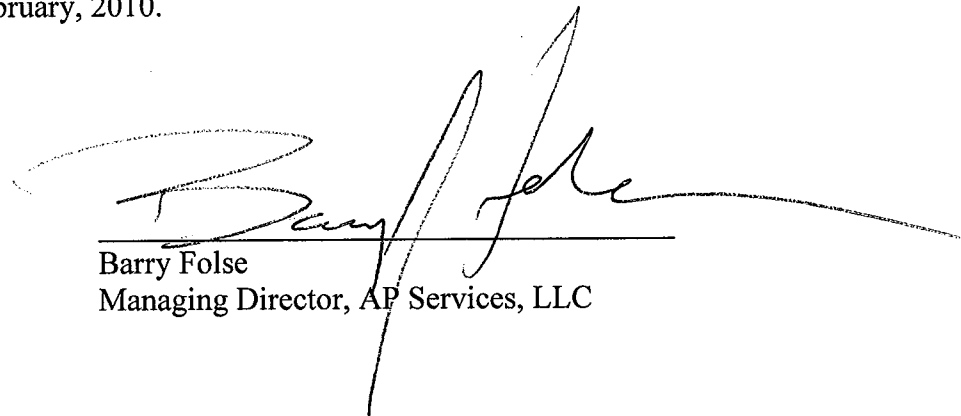
the states prior to the bankruptcy filing has been turned over to the states. Thus, the claims listed on Exhibit A should be disallowed and expunged in their entirety.

**[Remainder of Page Intentionally Left Blank]**



I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 3 day of February, 2010.

A handwritten signature in black ink, appearing to read 'Barry Folse', is written over a horizontal line. The signature is stylized with a large 'B' and a long, sweeping tail.

Barry Folse  
Managing Director, AP Services, LLC

**Annex A**

**(Proposed Order)**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
<b><u>In re</u></b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>BEARINGPOINT, INC., <u>et al.</u></b>	:	<b>09 - 10691 (REG)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----X		

**ORDER GRANTING THE LIQUIDATING TRUSTEE'S FIFTH  
OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS**

Upon consideration of the objection, dated February 3, 2009 (the “*Fifth Omnibus Objection*”),<sup>1</sup> of John DeGroote Services LLC, Liquidating Trustee (the “*Liquidating Trustee*”) to the BearingPoint Inc. Liquidating Trust, for entry of an order disallowing and expunging in their entirety certain claims filed against these estates, all as more fully set forth in the Fifth Omnibus Objection; and the Court having held a hearing to consider the relief requested herein (the “*Hearing*”) with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

- A. Consideration of the Fifth Omnibus Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).
- B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
- C. The Court has jurisdiction to consider the Fifth Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

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<sup>1</sup> Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Fifth Omnibus Objection.

D. The Liquidating Trustee has provided due and proper notice of the Fifth Omnibus Objection and Hearing to parties in interest (the “*Notice Parties*”), including to each holder of a claim listed on the attached exhibit, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the Fifth Omnibus Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all other claims or causes of action that it may have against the claimants affected by this Objection.

Therefore, it is hereby ORDERED that:

1. The Fifth Omnibus Objection is GRANTED as set forth herein.
2. Each claim listed on Exhibit A attached hereto is hereby disallowed and expunged in its entirety.
3. Garden City Group is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in these chapter 11 cases.

4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York  
\_\_\_\_\_, 2010

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HONORABLE ROBERT E. GERBER  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit A**

**(Escheatment Claims)**

Fifth Omnibus Objection

## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	979	09-10692 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	980	09-10693 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	981	09-10694 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	982	09-10695 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									

Fifth Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>983</b>	09-10696 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	8/13/2009										
<b>Claim To Be Disallowed</b>	<b>984</b>	09-10697 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	8/13/2009										
<b>Claim To Be Disallowed</b>	<b>985</b>	09-10698 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	8/13/2009										
<b>Claim To Be Disallowed</b>	<b>986</b>	09-10704 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	8/13/2009										



## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	987	09-10705 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	988	09-10706 (REG)	<b>Creditor:</b> COMMONWEALTH OF VA DEPT OF TREASURY  DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	978	09-10691 (REG)	<b>Creditor:</b> COMMONWEALTH OF VIRGINIA DEPT OF TREASUR  DIVISION OF UNCLAIMED PROPERTY P O BOX 2478 RICHMOND, VA 23218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
Claim To Be Disallowed	89	09-10691 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF  OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	3/25/2009									

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>90</b>	09-10692 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>91</b>	09-10693 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>92</b>	09-10694 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>93</b>	09-10695 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>94</b>	09-10696 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>95</b>	09-10697 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>96</b>	09-10698 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>97</b>	09-10699 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>98</b>	09-10700 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE OF TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>99</b>	09-10701 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM ST HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>100</b>	09-10702 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>101</b>	09-10703 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>102</b>	09-10704 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>103</b>	09-10705 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>104</b>	09-10706 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>105</b>	09-10707 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>106</b>	09-10708 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>107</b>	09-10709 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>108</b>	09-10710 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
<b>Claim To Be Disallowed</b>	<b>109</b>	09-10711 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								

## No Liability Escheatment Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	110	09-10712 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
Claim To Be Disallowed	111	09-10713 (REG)	<b>Creditor:</b> CONNECTICUT STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
Claim To Be Disallowed	88	09-10690 (REG)	<b>Creditor:</b> CONNECTICUT, STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/25/2009		OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 6106								
Claim To Be Disallowed	134	09-10691 (REG)	<b>Creditor:</b> MICHIGAN, STATE OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	3/27/2009		DEPARTMENT OF TREASURY UNCLAIMED PROPERTY DIVISION P O BOX 30756 LANSING, MI 48909								

**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>862</b>	09-10690 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF TREASURY REPORT SECTION - UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										
<b>Claim To Be Disallowed</b>	<b>863</b>	09-10691 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF THE TREASURY REPORT SECTION UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										
<b>Claim To Be Disallowed</b>	<b>864</b>	09-10692 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF THE TREASURY REPORT SECTION UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										
<b>Claim To Be Disallowed</b>	<b>865</b>	09-10695 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF THE TREASURY REPORT SECTION UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										



**No Liability Escheatment Claims**

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
<b>Claim To Be Disallowed</b>	<b>866</b>	09-10691 (REG)	<b>Creditor:</b> NEW JERSEY STATE OF  DEPARTMENT OF THE TREASURY REPORT SECTION UNCLAIMED PROPERTY PO BOX 214 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	5/27/2009										
<b>Claim To Be Disallowed</b>	<b>258</b>	09-10691 (REG)	<b>Creditor:</b> UTAH, STATE OF  UTAH STATE TREASURER UNCLAIMED PROPERTY DIVISION 341 SOUTH MAIN STREET - 5TH FLOOR SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Filed On:</b>	4/6/2009										
<b>Claims To Be Disallowed Totals</b>			<b>42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			